

of the Environmental Protection Agency under paragraph (4)

of such subsection (i) (as so in effect) and

"(2) the use of which is certified pursuant to regulations

issued by the Secretary."

26 USC 4082

this section

note

sold on or

(b) EFFECTIVE DATE.—The amendments made by

shall apply with respect to fuel removed, entered, or

after the first day of the first calendar quarter

beginning after

the date of the enactment of this Act.

26 USC 3121

SEC. 1802. TREATMENT OF CERTAIN UNIVERSITY ACCOUNTS.

(a) IN GENERAL.—For purposes of subsection (s) of section 3121

of the Internal Revenue Code of 1986 (relating to concurrent employment by 2 or more employers),

(1) the following entities shall be deemed to be related corporations that concurrently employ the same individual:

(1)

health profes-

sionals as faculty members at a medical school, and

(2)

university which

is described in subparagraph (A) and from which there is distributed to such faculty members payments forming a part of the compensation that the State, or such State university, as the case may be, agrees to pay to such faculty members, but only if—

(i) such agency account is authorized by State law

and receives the funds for such payments from a

faculty practice plan described in section 501(c)(3) of

such Code and exempt from tax under section 501(a)

of such Code;

(ii) such payments are distributed by such agency

account to such faculty members who render patient

care at such medical school, and

(iii) such faculty members comprise at least 30

percent of the membership of such faculty practice

plan, and

(2) remuneration which is disbursed by such agency account

to any such faculty member of the medical school described

in paragraph (1)(A) shall be deemed to have been actually

disbursed by the State, or such State university, as the case

may be, as a common paymaster and not to have been actually

disbursed by such agency account.

(b) EFFECTIVE DATE.—The provisions of subsection (a) shall

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SEC. 1803,

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(1)
IN
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Section
4682(d)
(1)
(relating to
recycling)
is
amended
by
inserting
or on
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recycled
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import

ed
from any country which is a signatory to the
Montreal Protocol
on Substances that Deplete the Ozone Layer"
before the period
at the end.

26 USC 4682
Treasury.

Environmental

(2) CERTIFICATION SYSTEM.—The Secretary of the
after consultation with the Administrator of the
Protection Agency, shall develop a certification
system to ensure
compliance with the recycling requirement for
imported halon
under section 4682(d)(1) of the Internal Revenue
Code of 1986,
as amended by paragraph (1).